

W E S T V I R G I N I A

State Auditor's Office

GLEN B. GAINER III, STATE AUDITOR



2010 State Dollar Report

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December 31, 2010

The Honorable Earl Ray Tomblin
Governor, State of West Virginia
State Capitol Complex
Charleston, West Virginia 25305

Dear Governor Tomblin:

In accordance with the provisions of Chapter 12, Article 4, Section 7, of the West Virginia Code, I present herein a consolidated statement of receipts and expenditures for the fiscal year ending June 30, 2010.

A statement of bonded indebtedness of the state and the balance remaining in the various state funds on June 30, 2010 are also included in accordance with the aforementioned statute.

Respectfully,

A handwritten signature in blue ink, appearing to read "Glen B. Gainer III", with a stylized flourish at the end.

Glen B. Gainer III
State Auditor

GBGIII/nlp

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Basis of Accounting

This report is prepared in compliance with constitutional provisions and State statutes which require the State to operate on a cash basis. The fiscal year begins on July 1 and ends on June 30. Expenditures are recognized when disbursed and receipts are recognized when deposited to the State Treasury. All appropriated accounts as listed in the annual budget act have thirty-one days following the end of the fiscal year to pay for goods or services encumbered before July 1.

Statement of Bonded Indebtedness

(Principal Outstanding as of 6/30/2010) *

	FISCAL YEAR				
	2010	2009	2008	2007	2006
General Obligation Bond					
Education					
Better School Building				-	-
Infrastructure & Jobs Development					
All Issues	232,225,040	232,339,606	243,176,319	253,919,156	265,521,492
Transportation					
Safe Roads	339,515,000	371,105,000	401,190,000	439,345,000	447,995,000
Total General Obligation Bonds	571,740,040	603,444,606	644,366,319	693,264,156	713,516,492
Revenue Bonds (paid from the General Revenue Fund)					
School Building Authority	187,380,000	214,125,000	215,675,000	226,740,000	241,920,000
Total Revenue Bonds (paid from General Revenue)	187,380,000	214,125,000	215,675,000	226,740,000	241,920,000
Lottery Revenue Bonds					
Economic Development Authority	198,590,000	206,480,000	214,125,000	221,565,000	228,840,000
Higher Education Policy Commission	222,320,000	-	-	-	-
School Building Authority	238,740,000	187,795,000	99,040,000	111,700,000	124,015,000
State Building Commission	7,690,000	16,805,000	25,465,000	33,675,000	41,455,000
Total Lottery Revenue Bonds	667,340,000	411,080,000	338,630,000	366,940,000	394,310,000
Revenue Bonds					
Tobacco Settlement Finance Authority	876,961,503	878,911,503	898,821,503	911,141,503	-
Bridgemont Community & Technical College	229,376	-	-	-	-
Economic Development	1,525,964,989	880,274,618	927,508,479	1,039,698,294	612,627,887
Education, Department of	-	-	-	-	2,067,692
Fairmont State College	62,996,453	64,766,956	66,484,673	68,145,123	69,110,000
Glenville State College	5,213,078	5,336,039	5,453,582	1,500,000	-
Higher Education Policy Commission	43,570,000	202,260,000	216,350,000	229,890,000	241,745,000
Highways Division of	144,315,000	165,160,000	98,875,000	109,160,000	-
Hospital Finance Authority	1,410,639,600	1,349,886,470	1,123,877,704	1,068,498,426	1,101,959,335
Housing Development Fund	799,810,000	718,980,000	756,180,000	748,670,000	734,190,000
Infrastructure & Jobs Development	129,910,000	122,875,000	124,530,000	126,140,000	89,020,000
Marshall University	40,690,000	41,775,000	42,820,000	44,240,000	45,400,000
Parkway Authority	89,750,000	89,750,000	97,080,000	103,760,000	106,998,698
Public Energy Authority	73,530,000	80,000,000	83,490,000	83,490,000	88,180,000
Rail Authority	77,095,000	-	-	425,000	820,000
Regional Jail	-	81,645,000	85,980,000	90,110,000	94,050,000
Shepherd University	48,205,000	49,275,000	50,315,000	31,595,000	32,320,000
Solid Waste Management	-	-	-	-	-
Water Development	241,100,000	248,030,000	254,715,000	261,045,000	267,630,000
West Liberty College	11,805,000	12,225,000	12,625,000	13,005,000	13,005,000
West Virginia State University	6,508,823	6,845,803	7,174,599	7,473,259	7,645,983
West Virginia University	288,746,675	298,351,286	287,319,716	297,370,868	302,055,868
West Virginia University-Parkersburg	295,049	432,022	-	-	-
West Virginia University-Institute of Tech CTC	-	454,223	-	-	-
Total Revenue Bonds	5,877,335,546	5,297,233,920	5,139,600,256	5,235,357,473	3,808,825,463
Lease Obligations					
Administration	269,477,566	249,740,448	290,920,004	324,476,309	329,478,727
Auditor's Office	802,166	1,401,957	2,569,676	1,933,522	2,658,618
Environmental Protection, Department of	24,570,001	25,311,667	-	-	-
Bridgemont Community & Technical College	211,691	211,691	-	-	-
Concord University	4,237,578	-	-	-	-
Fairmont State College	455,419	536,099	614,186	803,781	59,337
Glenville State College	25,585,487	200,228	389,810	594,049	815,692
Health & Human Resources	27,429,166	28,764,415	32,054,999	4,643,333	6,715,416
Legislature	-	-	-	-	-
House of Delegates	-	-	-	28,375	95,226
Marshall University	5,333,606	5,809,848	6,349,286	5,974,297	6,487,071
Marshall University Graduate College	3,587,018	4,052,229	4,498,005	4,925,148	5,334,452
Natural Resources	110,043	1,459,162	2,258,997	993,024	1,396,635
Northern Community College	54,469	75,115	99,529	123,091	152,800
Parkway Authority	769,919	1,146,584	2,004,397	1,462,828	2,039,324
Public Service Commission	4,601,250	4,740,000	-	-	-
Shepherd College	378,492	473,359	611,277	148,216	278,171
Southern WV Comm. & Tech. College	-	-	-	-	-
Revenue, Department of	-	269,270	581,781	883,107	1,176,250
Veterans Affairs	9,030,832	9,232,499	9,425,832	9,612,499	9,794,166
West Liberty State College	-	-	710,100	710,635	929,166
WV Network	2,427	7,881	12,317	5,015	38,785
WV State Police	445,465	508,065	571,265	622,266	686,558
WV University	51,902,658	15,435,971	23,493,878	13,804,735	9,062,070
WVU at Parkersburg	3,316,991	3,316,991	-	42,764	95,362
WVU - Institute of Technology	11,574,729	11,963,935	10,328,052	10,827,639	124,787
Total Lease Obligations	443,876,973	364,657,414	387,493,391	382,614,633	377,418,613
Notes/Other Debt					
Housing Development Fund	-	-	-	-	-
Total Notes/Other Debt	-	-	-	-	-
Grand Total	7,747,672,559	6,890,540,940	6,725,764,966	6,904,916,262	5,535,990,568

*Bonded Indebtedness information provided by the West Virginia State Treasurer's Office.

Budgetary Fund Balances

BUDGETARY FUND	BEGINNING BALANCE 07/1/2009	REVENUES	DISBURSEMENTS	NET INVESTMENTS	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCE 06/30/2010
GENERAL REVENUE	480,786,872	3,469,750,745	(2,586,670,277)	-	289,202,556	(1,101,181,416)	551,888,480
HIGHWAY FUND	9,092,020	1,145,909,152	(1,116,167,846)	8,476,812	35,101,921	(74,154,862)	8,257,197
NATURAL RESOURCES FUND	5,058,683	33,209,513	(24,867,822)	(7,323,391)	3,176,927	(3,601,943)	5,651,967
GENERAL SCHOOL FUND	-	-	-	-	-	-	-
CONSOL. INVESTMENT FUND	(1,676,320,854)	(7,123,134)	-	(76,082,092)	-	(15,402,777)	(1,774,928,857)
CONSOLIDATED FEDERAL	34,409,079	3,274,698,886	(824,259,129)	(6,742,453)	140,448	(2,442,748,546)	35,498,285
SPECIAL REVENUE - DEPARTMENT	1,376,679,109	3,757,510,666	(3,352,230,644)	(634,935,613)	2,161,774,602	(2,176,482,368)	1,132,315,752
SPECIAL REVENUE - HIGHER ED.	33,182,841	930,571,221	(1,008,095,029)	(54,715,624)	270,257,765	(147,171,276)	24,029,898
HUMAN SERVICES	131,687,375	219,933,440	(2,982,524,001)	(32,428,013)	3,147,838,664	(246,411,135)	238,096,330
PUBLIC EMPLOYEES RETIREMENT	24,160	781,678,939	(249,008,208)	(503,495,477)	266,250,290	(295,266,096)	183,608
TEACHERS RETIREMENT	5,425,599	802,094,874	(474,933,603)	(655,496,784)	1,281,263,668	(952,475,841)	5,877,913
WVU MEDICAL SCHOOL	7,220	15,418,121	(13,974,098)	(1,336,055)	24,556	(135,137)	4,607
	400,032,104	14,423,652,423	(12,632,730,657)	(1,964,078,690)	7,455,031,397	(7,455,031,397)	226,875,180

General Revenue Fund

CASH BALANCE JUNE 30, 2010	551,888,480
PRIOR YEARS' REFUNDS JULY 2010	16,933
LESS:	
REAPPROPRIATED TO 2011 FISCAL YEAR	418,674,351
ACCRUED LIABILITIES PAID IN JULY 2010 - 13th Month	30,602,412
REVENUE SHORTFALL RESERVE FUND TRANSFER	<u>51,314,325</u>
	<u>500,591,088</u>
ACCUMULATED BUDGETARY SURPLUS AS OF JULY 31, 2010	
FOR FISCAL YEAR ENDED JUNE 30, 2010	<u><u>51,314,325</u></u>

Revenue Shortfall Reserve Fund and Revenue Shortfall Reserve Fund Part - B

West Virginia Code, Chapter 11B, Article 2, Section 20 created the Revenue Shortfall Reserve Fund (Rainy Day Fund). Fifty percent of all surplus general revenue balances, if any, determined to have accrued during the fiscal year just ended are to be transferred into the fund. The fund must be funded continuously and on a revolving basis up to an aggregate amount not to exceed ten percent of the total appropriations from the general revenue fund for the fiscal year just ended.

Not earlier than the first day of November of each calendar year, if the state's fiscal circumstances are such as to otherwise trigger the authority of the Governor to reduce appropriations, the Governor may, in lieu of imposing a reduction in appropriations, request an appropriation by the Legislature from the revenue shortfall reserve fund.

Prior to the thirty-first day of October in any fiscal year in which revenues are inadequate to make timely payments of the state's obligations, the Governor may by executive order, after first notifying the presiding officers of both houses of the Legislature in writing, borrow funds from the revenue shortfall reserve fund. The amount of funds borrowed under this subsection cannot exceed one and one half percent of the general revenue estimate for the fiscal year in which the funds are to be borrowed, or the amount the Governor determines is necessary to make timely payment of the state's obligations, whichever is less. Any funds borrowed must be repaid, without interest, and credited to the revenue shortfall reserve fund within ninety days.

West Virginia Code, Chapter 11B, Article 2, Section 20 also created the Revenue Shortfall Reserve Fund - Part B. The Part B portion consists of moneys transferred from the West Virginia Tobacco Settlement Medical Trust Fund, repayments made of the loan from the West Virginia Tobacco Settlement Medical Trust Fund to the West Virginia Mutual Insurance Company, and all interest and other return earned on the moneys in the Revenue Shortfall Reserve Fund - Part B. Moneys in the Revenue Shortfall Reserve Fund - Part B may be expended solely for the same purpose of the "regular" Revenue Shortfall Reserve Fund and only after all the moneys in the Revenue Shortfall Reserve Fund have been expended.

Revenue Shortfall Reserve Fund and Revenue Shortfall Reserve Fund Part-B

	TRANSFERS IN	TRANSFERS OUT	FISCAL YEAR BALANCE
REVENUE SHORTFALL RESERVE FUND			
BALANCE JULY 1, 2009			236,619,573
<u>TRANSFERS FOR FY 2010:</u>			
TRANSFER OUT - JULY 1, 2009 GENERAL REVENUE LOAN		(56,000,000)	
TRANSFER IN - Fiscal Year 2010	11,067,941		
REPAYMENT OF JULY 1, 2009 CASH FLOW TRANSFER SEPTEMBER 18, 2009	56,000,000		
TOTAL TRANSFERS IN	67,067,941		
TOTAL TRANSFERS OUT		(56,000,000)	
INVESTMENT EARNINGS *	29,262,076		
FY 2010 NET INCREASE			40,330,017
BALANCE JUNE 30, 2010			276,949,590

REVENUE SHORTFALL RESERVE FUND PART - B

BALANCE JULY 1, 2009			236,006,003
TRANSFER IN - Fiscal Year 2010	1,555,022		
INVESTMENT EARNINGS*	41,512,075		
FY 2010 NET INCREASE			43,067,097
BALANCE JUNE 30, 2010			279,073,100

*NOTE: Investment Earnings (Losses) for the Revenue Shortfall Reserve Fund and the Revenue Shortfall Reserve Fund Part - B include both unrealized gains and losses.

Personal Income Tax Refund Reserve Fund

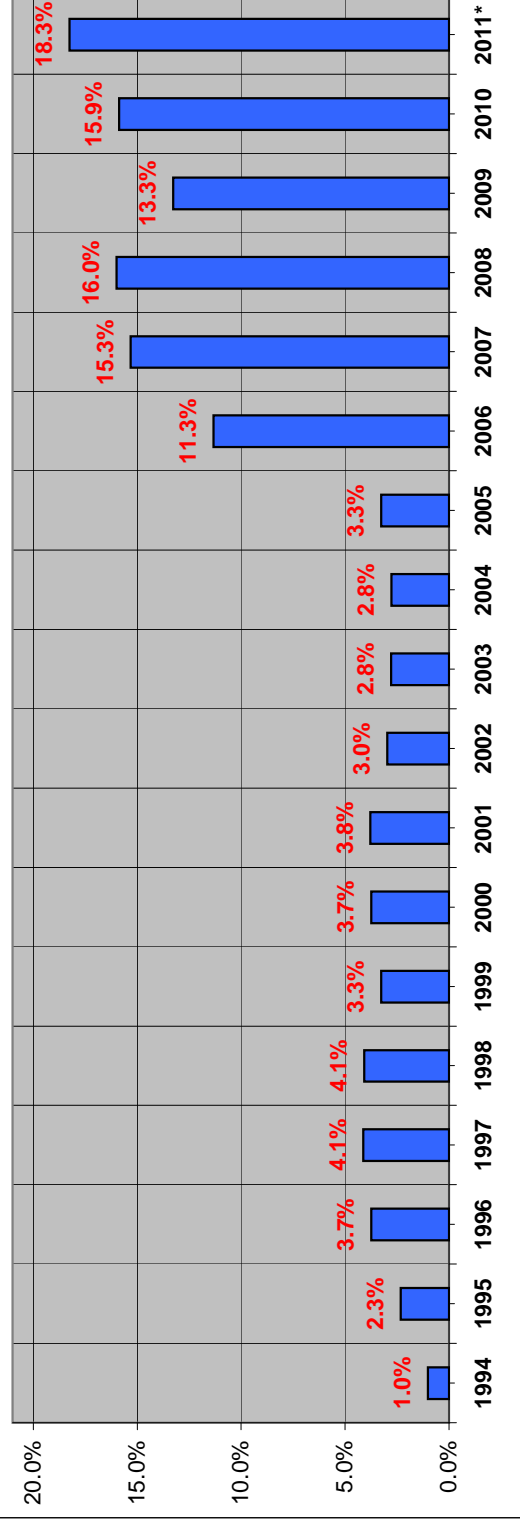
The West Virginia State Treasurer's Office retains an amount as the State Tax Commissioner may determine to be necessary for refunds of personal income tax to which taxpayers are entitled. The State Treasurer, after reserving refund funds, will on or before the tenth day each month, remit all interest, penalties and taxes to the general fund of the State Treasury.

	TRANSFERS IN	TRANSFERS OUT	FISCAL YEAR BALANCES
BALANCE JULY 1, 2009			45,019,319
<u>TRANSFERS FOR FY 2010:</u>			
TOTAL TRANSFERS IN	0		
TOTAL TRANSFERS OUT		0	
FY 2010 NET INCREASE (DECREASE)			<u>0</u>
BALANCE JUNE 30, 2010			<u><u>45,019,319</u></u>

Reserve Balances History as of 6/30 each year

Fiscal Year	Rainy Day Fund	Rainy Day Fund Part B	Income Tax Refund Reserve	Total Reserve Balances	Reserve Balances as a % of General Revenue	
					General Revenue Appropriations	Appropriations
1994	0	0	21,298,476	21,298,476	2,097,314,298	1.0%
1995	20,564,051	0	31,298,476	51,862,527	2,235,862,823	2.3%
1996	54,706,193	0	31,271,521	85,977,713	2,296,202,765	3.7%
1997	57,370,043	0	42,140,756	99,510,799	2,408,626,645	4.1%
1998	67,562,784	0	34,499,974	102,062,758	2,499,908,141	4.1%
1999	64,580,523	0	20,000,001	84,580,524	2,595,632,142	3.3%
2000	73,218,878	0	26,625,036	99,843,914	2,665,348,525	3.7%
2001	79,085,244	0	23,625,036	102,710,280	2,717,347,799	3.8%
2002	56,178,309	0	27,391,036	83,569,345	2,809,291,030	3.0%
2003	57,750,613	0	24,019,319	81,769,932	2,929,868,492	2.8%
2004	53,574,931	0	30,719,319	84,294,250	3,041,372,325	2.8%
2005	79,302,479	0	32,619,319	111,921,798	3,423,946,623	3.3%
2006	124,153,400	234,897,672	36,619,319	395,670,391	3,489,840,827	11.3%
2007	235,075,887	279,869,088	45,019,319	559,964,294	3,656,828,433	15.3%
2008	289,801,853	291,275,043	45,019,319	626,096,215	3,912,837,983	16.0%
2009	236,619,573	236,006,003	45,019,319	517,644,894	3,898,995,854	13.3%
2010	276,949,590	279,073,100	45,019,319	601,042,009	3,785,976,953	15.9%
2011*	337,127,806	300,666,851	45,019,319	682,813,976	3,740,285,483	18.3%

Reserve Balances as a % of General Revenue Appropriations



* FY 2011 fund balances as of November 2010.

-Income Tax Refund Reserve is to ensure timely payment of Income Tax refunds

-Rainy Day Fund Part B consist of monies transferred from WV Tobacco Settlement Medical Trust Fund, repayments made of the loan to WV Mutual Insurance Company, and all interest and other return earned. May be expended solely for the same purpose of the "regular" Rainy Day Fund and only after all the moneys in the Rainy Day Fund have been expended.

Revenue Collection

Revenues collected for State Government operations are deposited into various funds as provided by statute and the Constitution. Many of these funds are dedicated for specific purposes. They are carried in separate funds to be expended only for the purpose authorized by law. These funds include the General School fund, Highway fund, Federal funds, and various other funds designated as Special Revenue. Approximately 74% of all revenues collected during the 2010 fiscal year are classified as Special Revenue.

Revenues which are not dedicated for specific purposes are deposited into the General Revenue Fund and appropriated by the Legislature for the operation of the various departments, schools, and institutions (*inter-fund transfers excluded*).

Total revenues collected for the fiscal year 2010 amounted to 14.537 billion as compared to 11.006 billion for the previous fiscal year, an increase of 3.531 billion. Since 2006, the General Revenue Fund receipts have increased at an average annual rate of 0.71%. The increase for fiscal year 2010 is summarized as follows:

	Revenue Increase Or (Decrease) (in millions)
General Revenue Fund	(143)
Highway Fund	(4)
Special Revenue Fund	621
Federal Fund	<u>3,057</u>
TOTAL NET DECREASE	<u><u>3,531</u></u>

Revenue by Source

	Fiscal Year 2010	% OF AMOUNT TO SOURCE	% OF SOURCE TO TOTAL
<u>GENERAL REVENUE FUND</u>			
BUSINESS & OCCUPATION TAX	133,386,079	3.55	
CONSUMER SALES TAX	1,095,686,166	29.15	
PERSONAL INCOME TAX	1,446,852,095	38.49	
LIQUOR PROFITS TRANSFERS	14,557,551	0.39	
RACING FEES	335,929	0.01	
BEER TAX & LICENSE	8,434,752	0.22	
CIGARETTE TAX	110,640,448	2.94	
ESTATE & INHERITANCE TAX	100,284	0.00	
BUSINESS & FRANCHISE TAX	2,125,209	0.06	
CHARTER TAX	175,549	0.00	
USE TAX		0.00	
PROPERTY TRANSFER TAX	7,933,085	0.21	
PROPERTY TAX	5,833,626	0.16	
INSURANCE TAX	103,677,133	2.76	
DEPARTMENTAL COLLECTIONS	14,806,907	0.39	
CORPORATE INCOME TAX	232,859,163	6.19	
MISCELLANEOUS	5,883,594	0.16	
MISCELLANEOUS TRANSFERS	239,287	0.01	
INTEREST INCOME	11,906,752	0.32	
VIDEO LOTTERY TRANSFERS	968,619	0.03	
SEVERANCE TAX	400,590,519	10.66	
BUSINESS FRANCHISE TAX	-	0.00	
TELECOMMUNICATIONS TAX	76,375	0.00	
LIQUOR LICENSE RENEWAL	21,544,114	0.57	
SPECIAL REVENUE TRANSFER	-	0.00	
SMOKELESS TOBACCO TAX	3,487,899	0.09	
HB 102 LOTTERY TRANSFERS	127,900,000	3.40	
JOBS/GROWTH TAX RELIEF TRANSFER	-	0.00	
REFUNDABLE CR. REIMBURSEMENT - LOTTERY	8,370,988	0.22	
PRIOR YEARS REFUNDS	581,177	0.02	
TOTAL GENERAL REVENUE	3,758,953,300	100.00	25.85
<u>HIGHWAY TAX FUND</u>			
LICENSE & REGISTRATION	87,387,551	13.42	
PRIVILEGE TAX	148,309,629	22.80	
GASOLINE & MOTOR CARRIER	390,916,341	60.09	
WHOLESALE FUEL & USE TAX	-	0.00	
HIGHWAY LITTER CONTROL	1,539,128	0.24	
OTHER INCOME	22,016,956	3.38	
INTEREST INCOME	429,156	0.07	
TOTAL HIGHWAY TAX FUND	650,598,761	100.00	4.48

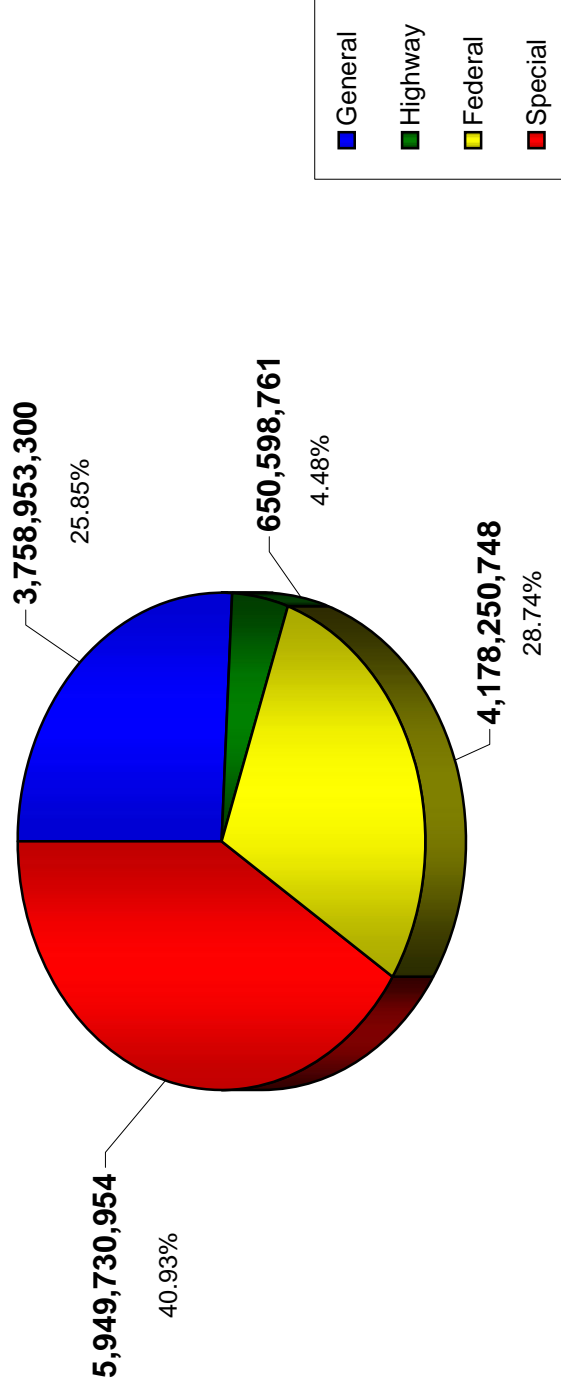
Revenue by Source (Continued)

Secretary Level Revenue by Source

	Fiscal Year 2010	% OF AMOUNT TO SOURCE	% OF SOURCE TO TOTAL
<u>FEDERAL FUNDS</u>			
ELECTED OFFICIALS	8,060,703	0.20	
LEGISLATIVE	2,134,750	0.05	
JUDICIAL	890,658	0.02	
EXECUTIVE	139,334,064	3.33	
ADMINISTRATION	38,385,973	0.92	
COMMERCE LABOR & ENVIR. RESOURCES	215,955,072	5.17	
EDUCATION (SCHOOL BOARD)	380,670,082	9.11	
EDUCATION & THE ARTS (HIGHER EDU.)	29,526,112	0.71	
HEALTH & HUMAN RESOURCES	2,667,918,995	63.85	
MILITARY AFFAIRS & PUBLIC SAFETY	98,090,262	2.35	
REVENUE	2,518	0.00	
TRANSPORTATION	531,062,084	12.71	
MISCELLANEOUS BOARDS & COMMISSIONS	66,219,475	1.58	
TOTAL FEDERAL FUNDS	4,178,250,748	100.00	28.74
<u>SPECIAL REVENUE</u>			
ELECTED OFFICIALS	423,960,613	7.12	
LEGISLATIVE	1,764,156	0.03	
JUDICIAL	1,368,515	0.02	
EXECUTIVE	1,141,397	0.02	
ADMINISTRATION	2,574,155,879	43.27	
COMMERCE LABOR & ENVIR. RESOURCES	155,130,115	2.61	
EDUCATION (SCHOOL BOARD)	35,055,624	0.59	
EDUCATION & THE ARTS (HIGHER EDU.)	891,771,399	14.99	
HEALTH & HUMAN RESOURCES	261,180,023	4.39	
MILITARY AFFAIRS & PUBLIC SAFETY	75,258,725	1.26	
REVENUE	1,395,522,887	23.46	
TRANSPORTATION	18,009,495	0.30	
MISCELLANEOUS BOARDS & COMMISSIONS	115,412,126	1.94	
	5,949,730,954	100.00	40.93
GRAND TOTAL	14,537,533,763		100.00

Revenue by Source

Fiscal Year 2010



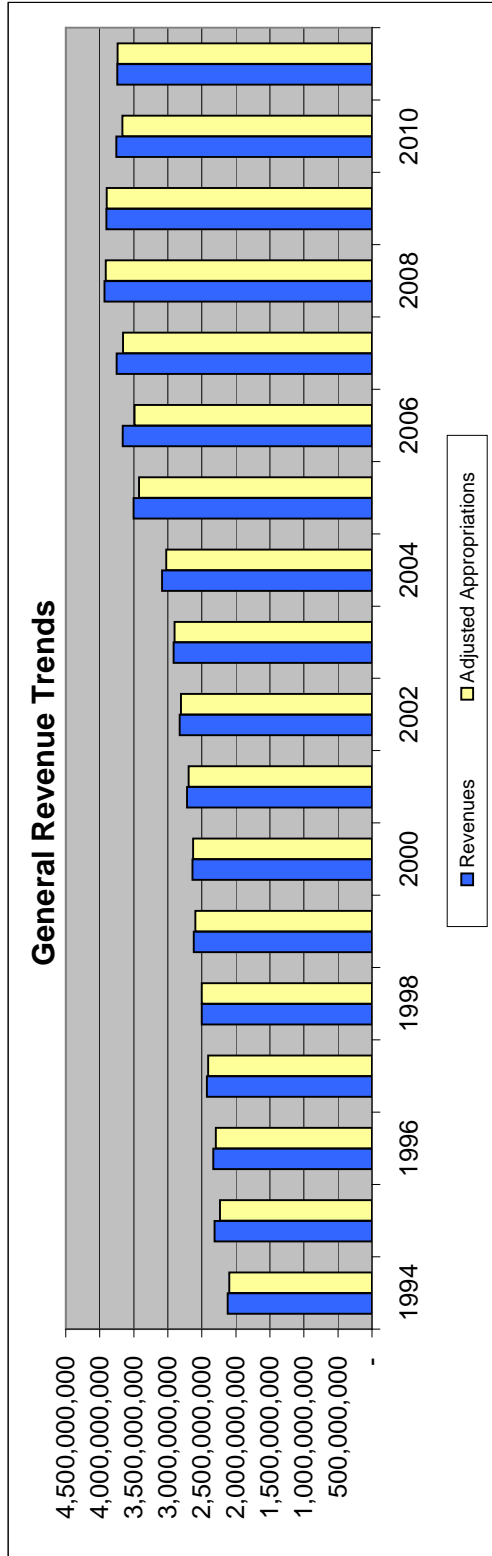
General Revenue by Source

SOURCE OF REVENUE	5 YEAR TREND			
	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007
BUSINESS & OCCUPATION TAX	133,386,079	150,292,700	150,822,471	180,748,060
CONSUMER SALES TAX *	1,095,686,166	1,110,017,434	991,993,789	1,002,596,110
PERSONAL INCOME TAX	1,446,852,095	1,557,403,317	1,518,746,238	1,360,511,071
LIQUOR PROFIT TRANSFERS	14,557,551	16,960,842	15,211,048	13,211,351
RACING FEES	335,930	480,347	993,500	1,118,000
BEER TAX AND LICENSES	8,434,752	8,638,146	8,665,762	8,433,927
CIGARETTE TAX	110,640,447	108,903,702	109,152,254	106,570,122
ESTATE & INHERITANCE TAX	100,284	28,687	46,046	199,364
BUSINESS & FRANCHISE TAX	2,125,209	1,936,116	2,291,866	1,290,955
CHARTER TAX	175,548	423,696	3,950,720	6,918,318
USE TAX	-	-	117,828,102	126,934,815
PROPERTY TRANSFER TAX	7,933,085	8,537,130	11,698,879	12,248,630
PROPERTY TAX	5,833,626	5,615,784	5,349,986	4,794,308
INSURANCE TAX	103,677,133	103,322,336	103,196,255	97,576,395
DEPARTMENTAL COLLECTIONS	14,806,907	14,597,288	16,219,539	14,701,687
CORPORATE INCOME TAX	232,859,163	270,237,027	388,017,365	358,388,437
MISCELLANEOUS	5,883,594	19,852,836	1,208,787	1,155,231
MISCELLANEOUS TRANSFERS	239,287	129,636	642,958	2,817,177
INTEREST INCOME	11,906,752	21,855,174	52,713,407	52,836,843
VIDEO LOTTERY TRANSFERS	968,619	1,049,231	317,565	1,091,136
SEVERANCE TAX	400,590,519	359,578,255	338,176,521	312,245,598
TELECOMMUNICATIONS TAX	76,375	229,556	303,160	(380,003)
LIQUOR LICENSE RENEWAL	21,544,114	-	-	-
SPECIAL REVENUE TRANSFER	-	-	-	-
SMOKELESS TOBACCO TAX	3,487,900	6,190,897	5,516,525	4,822,604
HB 102 LOTTERY TRANSFERS	127,900,000	127,900,000	77,900,000	77,900,000
REFUNDABLE CR. REIMBURSEMENT - LOTTERY	8,370,988	7,371,723	7,325,477	3,991,548
PRIOR YEARS REFUNDS	581,177	332,485	414,819	93,871
TOTAL	3,758,953,300	3,901,884,345	3,928,703,039	3,752,815,555
				3,661,562,266

* Fiscal Years 2009 and 2010 Includes both Consumer Sales Tax and Use Tax

General Revenue Appropriations vs Actual Revenue

Fiscal Year	Appropriations	Mid-Year Reductions *	Adjusted General Revenue Appropriations	Actual Revenues	Actual Revenues in excess of Adjusted Appropriations
1994	2,097,314,298		2,097,314,298	2,119,846,161	22,531,863
1995	2,235,862,823		2,235,862,823	2,311,937,894	76,075,071
1996	2,296,202,765		2,296,202,765	2,333,916,117	37,713,352
1997	2,408,626,645		2,408,626,645	2,424,933,275	16,306,630
1998	2,499,908,141		2,499,908,141	2,503,502,326	3,594,185
1999	2,595,632,142		2,595,632,142	2,618,070,600	22,438,458
2000	2,665,348,525	35,583,370	2,629,765,155	2,638,698,572	8,933,417
2001	2,717,347,799	24,460,522	2,692,887,277	2,718,537,093	25,649,816
2002	2,809,291,030		2,809,291,030	2,824,369,099	15,078,069
2003	2,929,868,492	30,437,881	2,899,430,611	2,917,192,361	17,761,750
2004	3,041,372,325	19,968,474	3,021,403,851	3,083,122,714	61,718,863
2005	3,423,946,623		3,423,946,623	3,505,113,305	81,166,682
2006	3,489,840,827		3,489,840,827	3,661,562,266	171,721,439
2007	3,656,828,433		3,656,828,433	3,752,815,555	95,987,122
2008	3,912,837,983		3,912,837,983	3,928,703,039	15,865,056
2009	3,898,995,854		3,898,995,854	3,901,884,345	2,888,491
2010	3,785,976,953	119,155,276	3,666,821,677	3,758,953,300	92,131,623
2011 **	3,740,285,483		3,740,285,483	3,741,680,000	1,394,517



* Mid-year reductions are implemented through an Executive Order and not Legislatively approved

** FY 2011 - Revenue is estimated and appropriations are as of December 31st.

Highway Tax Fund

	5 YEAR TREND				
	Fiscal Year 2010	Fiscal Year 2009	Fiscal Year 2008	Fiscal Year 2007	Fiscal Year 2006
LICENSE & REGISTRATION	87,387,551	89,427,900	86,396,410	87,057,668	86,976,200
PRIVILEGE TAX	148,309,629	150,793,697	169,463,397	173,306,253	171,478,896
GASOLINE & MOTOR CARRIER	390,916,341	384,538,525	404,222,669	349,171,785	320,757,360
HIGHWAY LITTER CONTROL	1,539,128	1,673,488	1,878,247	1,549,254	1,691,426
OTHER INCOME	22,016,956	26,452,529	25,990,273	6,758,291	6,206,592
INTEREST INCOME	429,156	2,106,085	7,006,708	5,856,101	4,005,789
TOTAL	650,598,761	654,992,224	694,957,704	623,699,352	591,116,263

Governmental Funds Revenue By Source

SECRETARY LEVEL REVENUE BY SOURCE

5 YEAR TREND

<u>FEDERAL FUNDS</u>	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
ELECTED OFFICIALS	8,060,703	17,502,210	16,797,492	15,018,665	15,268,559
LEGISLATIVE	2,134,750	1,212,480	2,056,705	1,485,950	544,900
JUDICIAL	890,658	739,738	680,648	736,917	204,294
EXECUTIVE	139,334,064	10,752,867	14,995,901	15,274,980	14,166,827
ADMINISTRATION	38,385,973	37,438,406	35,943,374	37,103,914	34,218,408
COMMERCE LABOR & ENVIR. RESOURCES	215,955,072	129,866,526	112,275,642	124,388,721	132,356,434
EDUCATION (SCHOOL BOARD)	380,670,082	351,052,334	319,228,794	337,363,350	337,615,402
EDUCATION & THE ARTS (HIGHER EDUCATION)	29,526,112	29,393,282	32,413,074	38,619,465	35,188,205
HEALTH & HUMAN RESOURCES	2,667,918,995	2,355,173,631	2,044,121,233	1,966,118,085	1,953,235,123
MILITARY AFFAIRS & PUBLIC SAFETY	98,090,262	99,277,078	57,873,662	57,494,453	69,186,373
REVENUE	2,518	-	-	363,377	513,130
TRANSPORTATION	531,062,084	477,257,969	382,230,570	410,497,919	418,951,075
MISCELLANEOUS BOARDS & COMMISSIONS	66,219,475	47,663,016	40,690,855	49,658,846	47,656,403
TOTAL FEDERAL FUNDS	4,178,250,748	3,557,329,537	3,059,307,950	3,054,124,642	3,059,105,133
<u>SPECIAL REVENUE</u>					
ELECTED OFFICIALS	423,960,613	388,362,908	371,905,187	373,387,254	380,201,751
LEGISLATIVE	1,764,156	1,857,040	38,150	2,083,023	1,951,694
JUDICIAL	1,368,515	1,370,717	1,393,212	1,273,511	1,398,081
EXECUTIVE	1,141,397	515,696	760,058	529,421	414,898
ADMINISTRATION	2,574,155,879	(404,883,618)	836,540,562	3,130,311,187	1,679,370,571
COMMERCE LABOR & ENVIR. RESOURCES	155,130,115	154,614,994	180,016,154	279,970,760	659,083,337
EDUCATION (SCHOOL BOARD)	35,055,624	62,664,941	63,733,428	52,617,714	39,761,103
EDUCATION & THE ARTS (HIGHER EDUCATION)	891,771,399	839,205,686	829,701,717	819,463,445	713,688,847
HEALTH & HUMAN RESOURCES	261,180,023	261,965,940	263,815,301	265,445,988	270,730,899
MILITARY AFFAIRS & PUBLIC SAFETY	75,258,725	54,670,377	121,229,418	76,357,543	73,556,422
REVENUE	1,395,522,887	1,295,337,270	1,440,303,481	1,867,572,796	1,596,825,351
TRANSPORTATION	18,009,495	97,197,658	12,219,991	131,655,709	13,750,573
MISCELLANEOUS BOARDS & COMMISSIONS	115,412,126	139,553,336	112,983,303	121,788,441	64,524,578
TOTAL SPECIAL REVENUE	5,949,730,954	2,892,432,945	4,234,639,962	7,122,456,792	5,495,258,105

Expenditure Summary

The expenditures presented in this section are detailed to show total expenditures by function of State Government.

Expenditures from appropriated funds shown in this report include those for the month beginning July 1, 2009 and ending June 30, 2010.

Total expenditures for the fiscal year were \$12.495 billion compared to \$12.118 billion for the previous year, an increase of \$377 million or 3.1%. Inter-fund transfers-out has been excluded.

	Expenditures Increase Or (Decrease) (In millions)
Education	(7)
Highways	(63)
Health & Welfare	174
Other Governmental Costs	272
Debt Service	<u>1</u>
TOTAL NET INCREASE	<u>377</u>

All special revenue operating funds for state colleges and universities are included under Education. These funds include student housing, bookstore operation, and various other student activities.

Expenditures By Function

	EXPENDITURE AMOUNT	% OF AMOUNT TO FUNCTION	% OF AMOUNT TO TOTAL
<u>EDUCATION</u>			
AID TO COUNTIES ⁽¹⁾	1,389,431,630	40.76	
WVU MEDICAL SCHOOL	35,366,309	1.04	
COLLEGES & UNIVERSITIES	1,345,168,649	39.45	
SCHOOLS FOR THE DEAF & THE BLIND	13,453,072	0.39	
ADMINISTRATION & SERVICES	64,159,193	1.88	
OTHER EDUCATIONAL	562,082,674	16.48	
TOTAL EDUCATION	3,409,661,527	100.00	27.29
<u>HIGHWAYS</u>			
CONSTRUCTION & MAINTENANCE	1,095,565,719	100.00	
TOTAL HIGHWAYS	1,095,565,719	100.00	8.77
<u>HEALTH & WELFARE</u>			
PUBLIC ASSISTANCE & ADMINISTRATION	3,035,724,154	78.11	
PENAL & CORRECTIONAL	157,310,275	4.05	
CHARITABLE & WELFARE INSTITUTION	26,784	0.00	
GENERAL HEALTH SERVICES	628,233,369	16.17	
VOCATIONAL REHABILITATION	64,815,555	1.67	
TOTAL HEALTH	3,886,110,137	100.00	31.10
<u>OTHER GOVERNMENTAL COSTS</u>			
LEGISLATIVE & JUDICIAL	142,806,861	3.49	
EXECUTIVE & FISCAL	2,092,895,137	51.25	
BUSINESS & INDUSTRIAL	179,212,233	4.39	
AGRICULTURE	43,897,464	1.08	
CONSERVATION & DEVELOPMENT	386,514,335	9.47	
PROTECTION	218,221,566	5.34	
EMPLOYMENT PROGRAMS	49,110,610	1.20	
UNCLASSIFIED SERVICES	25,936,214	0.64	
RETIREMENT BENEFITS	944,726,008	23.14	
TOTAL OTHER COSTS	4,083,320,428	100.00	32.68
<u>DEBT SERVICE</u>			
OTHER DEBT SERVICE	20,215,543	100.00	
TOTAL DEBT SERVICE	20,215,543	100.00	0.16
TOTAL EXPENDITURE FOR FY 2010	12,494,873,354		100.00

(1) Includes (\$52,149,000.00) transferred to Teacher's Retirement System

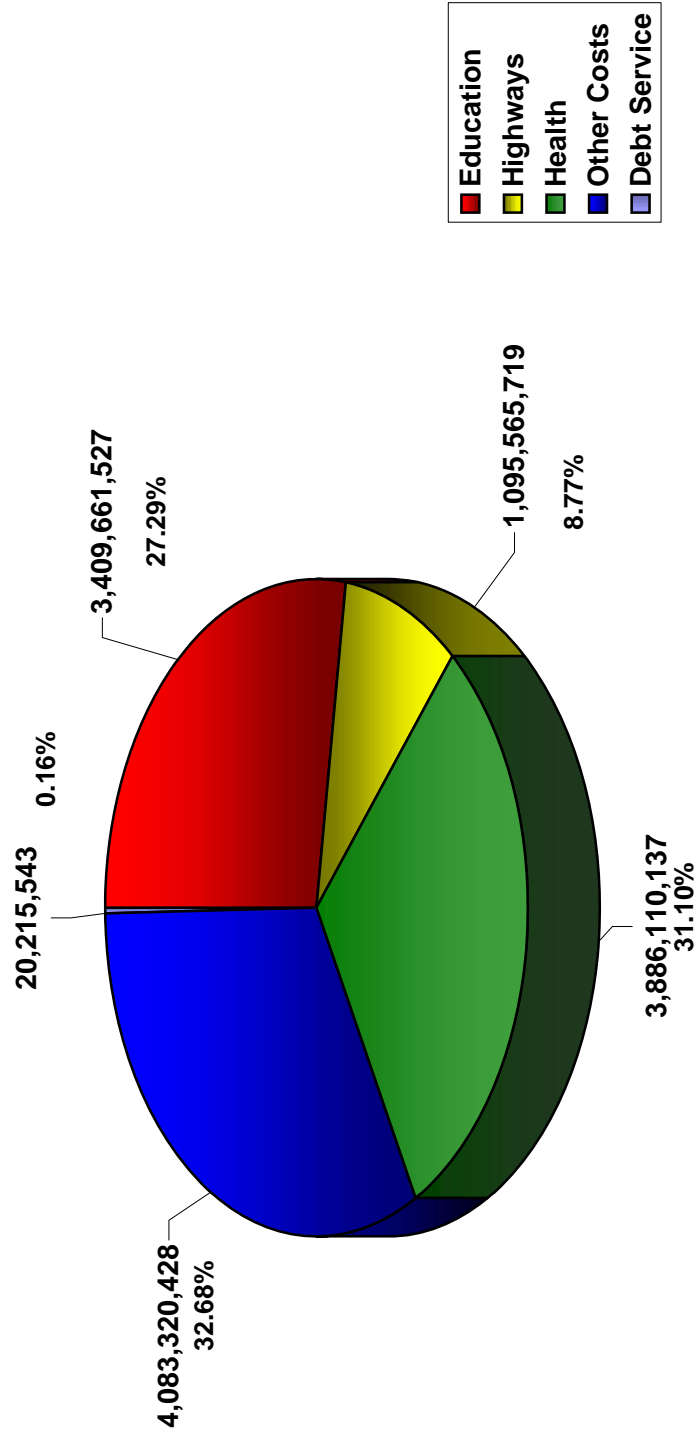
Expenditures by Fund Recapitulation

FUNCTION GROUP	GENERAL REVENUE	HIGHWAYS	GENERAL SCHOOL	HUMAN SERVICES	SPECIAL REVENUE	TOTAL
EDUCATION ⁽¹⁾	1,815,589,246	-	-	-	1,594,072,281	3,409,661,527
HIGHWAYS	-	1,089,138,710	-	-	6,427,009	1,095,565,719
HEALTH & WELFARE	359,860,931	-	-	2,982,524,001	543,725,205	3,886,110,137
OTHER GOVERNMENTAL COSTS	467,714,166	27,912,029	-	-	3,587,694,233	4,083,320,428
DEBT SERVICE	-	-	-	-	20,215,543	20,215,543
TOTAL EXPENDITURE	<u>2,643,164,343</u>	<u>1,117,050,739</u>	<u>-</u>	<u>2,982,524,001</u>	<u>5,752,134,271</u>	<u>12,494,873,354</u>

(1) Includes (\$52,149,000) transferred to Teacher's Retirement System

Expenditures by Function

Fiscal Year 2010



Purchasing Card Program

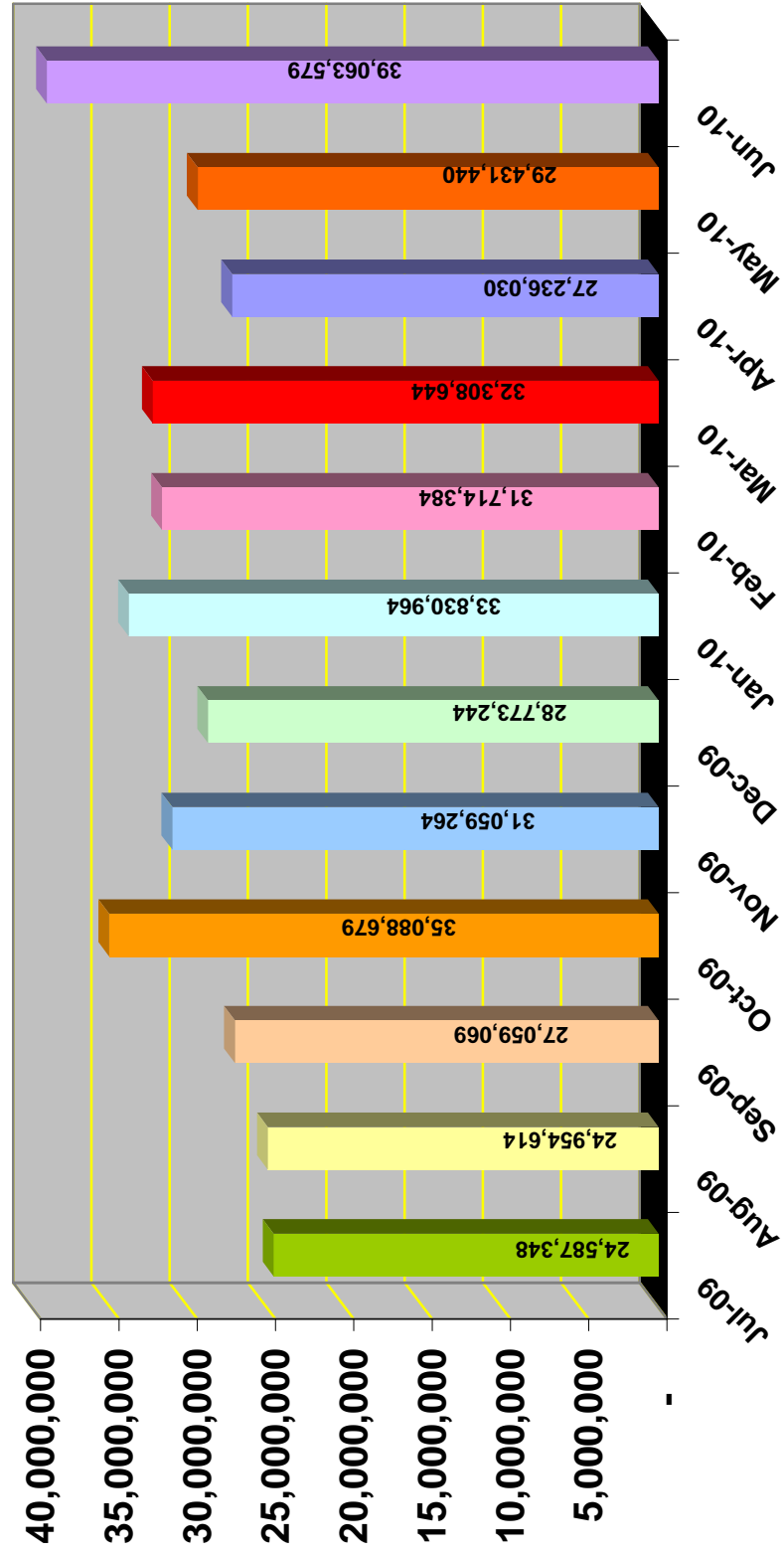
West Virginia Code, Chapter 12, Article 3, Section 10a authorized the State Purchasing Card Program.

The Auditor, in cooperation with the Secretary of the Department of Administration, may establish a state purchasing card program for the purpose of authorizing all spending units of state government to use a purchasing card as an alternative payment method.

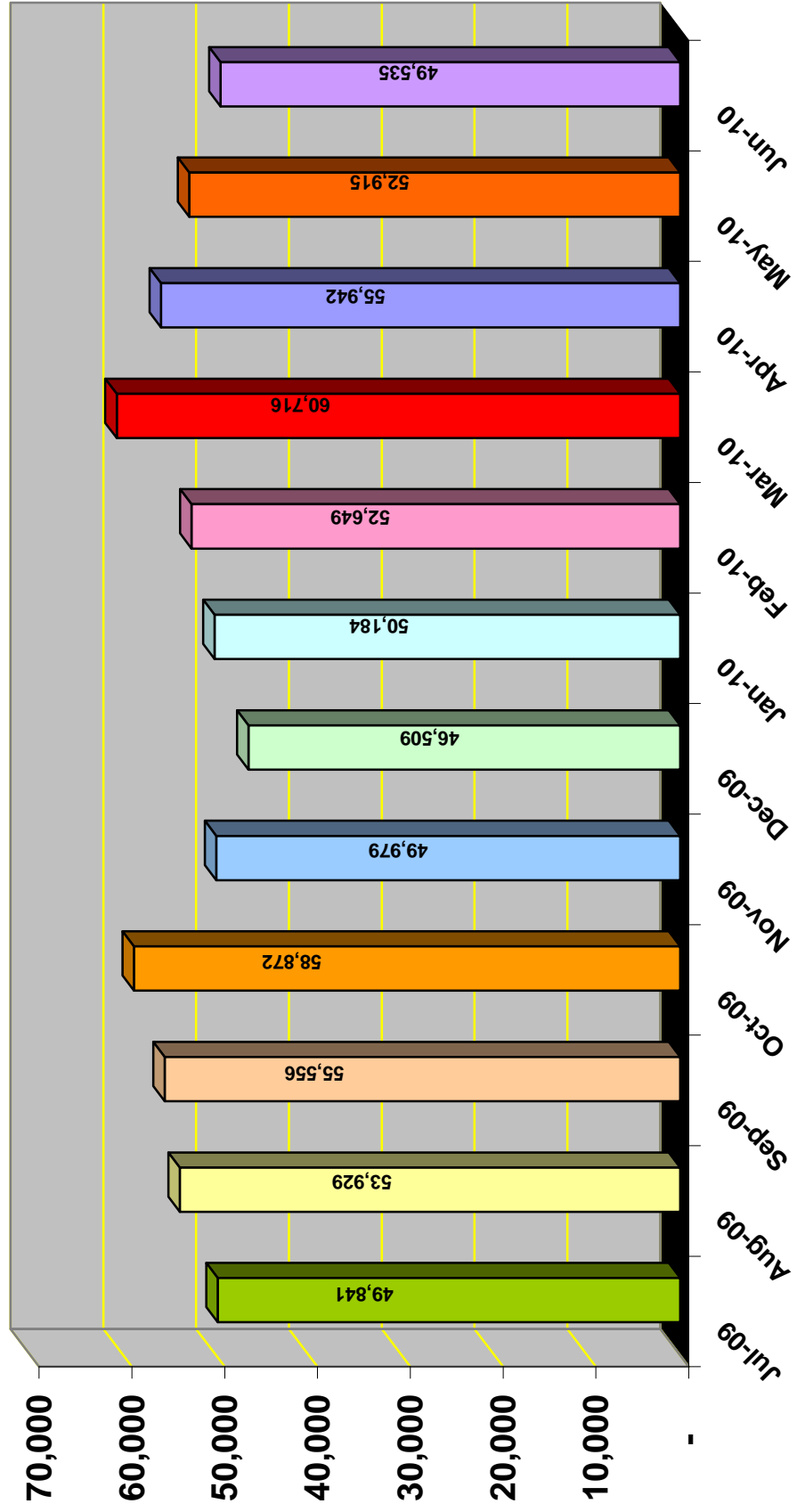
The Purchasing Card Program offers agencies an efficient method of payment as well as the opportunity to streamline local procedures or establish controls for the procurement and payment of goods or services. This program reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple payments into one monthly payment to the card issuer; vendors are paid directly by the card issuer within 2 – 3 business days. This payment enhancement allows the State to realize significant savings from more competitive pricing on goods and services. State agencies can request that cards be issued with varying cost centers. This helps facilitate better cost allocation, improved management reporting, and greatly simplifies the monthly reconciliation process.

During the 2010 fiscal year, the Purchasing Card Program processed approximately 636,627 transactions which accounted for \$365.1 million of state level expenditures. This represents an increase over the prior fiscal year of 15,783 transactions and an increase of \$29.6 million of expenditures.

Monthly Total Dollar Amount Fiscal Year 2010



Monthly Transaction Volume Fiscal Year 2010



Public Utilities

Most major public utility companies operating within the State of West Virginia provide services in more than one county. The responsibility of assessing the property of those companies falls upon the Board of Public Works.

Pursuant to Chapter 11, Article 6 of the West Virginia Code, all public utility companies operating within the State must file an annual report with the Department of Tax and Revenue which in turn recommends a tentative assessment for each public utility company. Upon completion of hearings and a final assessment by the Board of Public Works, the State Auditor's Office allocates the assessed values of public utility companies to each taxing entity. These values are added to the values set by each county assessor and become part of the basis for the tax levy rates. The State Auditor's Office in turn prepares the annual tax billing statements for each public utility company.

The State Auditor's Office mailed tax billing statements in excess of 160 million dollars during fiscal year 2010. Upon receipt by the State Auditor's Office, tax collections are returned to the appropriate taxing entity. Of the tax collected, 65 percent was allocated to boards of education, 32 percent was allocated for county and municipal purposes and the remaining 3 percent was allocated to the Municipal Bond Commission.

Public Utilities

Distributed to:	Counties:	46,421,686
	Schools:	109,955,783
	Towns:	7,852,570
		<u>164,230,039</u>

Transferred to:	General Fund-State Share	749,957
	Municipal Bond Commission	4,503,150
		<u>5,253,107</u>

County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
Barbour	146,406	199,542	345,948	0.22
Berkeley	703,161	2,622,602	3,325,763	2.13
Boone	770,728	1,592,222	2,362,950	1.51
Braxton	343,419	466,101	809,520	0.52
Brooke	284,682	629,851	914,533	0.58
Cabell	1,985,806	3,987,646	5,973,452	3.82
Calhoun	169,396	189,988	359,384	0.23
Clay	148,097	268,266	416,363	0.27
Doddridge	334,445	850,172	1,184,617	0.76
Fayette	1,350,222	2,665,771	4,015,993	2.57
Gilmer	443,927	673,918	1,117,845	0.71
Grant	1,666,942	2,390,156	4,057,098	2.59
Greenbrier	402,236	1,036,649	1,438,885	0.92
Hampshire	741,187	998,625	1,739,812	1.11
Hancock	375,590	980,598	1,356,188	0.87
Hardy	790,503	1,072,431	1,862,934	1.19
Harrison	3,528,557	8,297,747	11,826,304	7.56
Jackson	797,689	1,726,216	2,523,905	1.61
Jefferson	320,754	1,463,847	1,784,601	1.14
Kanawha	6,363,034	11,624,733	17,987,767	11.50
Lewis	1,156,833	2,611,793	3,768,626	2.41
Lincoln	503,427	1,078,971	1,582,398	1.01
Logan	695,184	1,441,808	2,136,992	1.37
Marion	845,090	2,243,759	3,088,849	1.98
Marshall	2,434,561	7,696,579	10,131,140	6.48
Mason	1,716,637	4,787,377	6,504,014	4.16

Public Utilities (Cont.)

County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
McDowell	551,212	2,506,916	3,058,128	1.96
Mercer	1,101,761	3,262,907	4,364,668	2.79
Mineral	341,390	845,981	1,187,371	0.76
Mingo	901,961	2,671,212	3,573,173	2.28
Monongalia	938,572	2,816,518	3,755,090	2.40
Monroe	154,769	452,546	607,315	0.39
Morgan	210,456	667,821	878,277	0.56
Nicholas	338,359	781,674	1,120,033	0.72
Ohio	342,507	1,108,825	1,451,332	0.93
Pendleton	150,678	231,996	382,674	0.24
Pleasants	1,600,094	4,361,417	5,961,511	3.81
Pocahontas	236,900	350,946	587,846	0.38
Preston	947,968	1,675,131	2,623,099	1.68
Putnam	2,202,734	6,834,109	9,036,843	5.78
Raleigh	1,077,684	3,191,594	4,269,278	2.73
Randolph	582,434	793,391	1,375,825	0.88
Ritchie	276,041	454,158	730,199	0.47
Roane	267,990	277,724	545,714	0.35
Summers	416,052	564,432	980,484	0.63
Taylor	437,681	769,427	1,207,108	0.77
Tucker	82,280	131,791	214,071	0.14
Tyler	197,418	525,825	723,243	0.46
Upshur	280,877	609,402	890,279	0.57
Wayne	1,166,830	3,181,841	4,348,671	2.78
Webster	131,517	179,281	310,798	0.20
Wetzel	822,946	2,437,194	3,260,140	2.08
Wirt	116,366	217,323	333,689	0.21
Wood	765,814	2,200,687	2,966,501	1.90
Wyoming	761,882	2,256,346	3,018,228	1.93
TOTAL	46,421,686	109,955,783	156,377,469	100.00

Top 200 Vendors

This list is a compilation of companies which provided goods or services to the State of West Virginia during fiscal year 2010. It is presented by the West Virginia State Auditor's Office for *informational purposes only*. Certain companies which provide health care services for Medicaid coverage have been excluded.

COMPANY	CITY/STATE	TOTAL
1 KOKOSING CONSTRUCTION CO INC	COLUMBUS OH	\$83,390,740
2 WV PAVING INC	ATLANTA GA	\$69,542,828
3 ORDERS CONSTRUCTION CO INC	ST ALBANS WV	\$44,553,985
4 AHERN & ASSOC INC	SOUTH CHARLESTON WV	\$30,287,051
5 UNISYS CORP	CHICAGO IL	\$27,884,101
6 BRAYMAN CONSTRUCTION CORP	SAXONBURG PA	\$22,819,853
7 WEXFORD HEALTH SOURCES INC	PITTSBURGH PA	\$20,807,442
8 KELLY PAVING INC	WILLIAMSTOWN WV	\$20,547,142
9 NICEWONDER CONTRACTING INC	CHICAGO IL	\$20,170,382
10 MOUNTAINEER CONTRACTORS INC	KINGWOOD WV	\$19,800,006
11 KANAWHA STONE CO INC	NITRO WV	\$18,879,111
12 APPALACHIAN POWER CO	CANTON OH	\$18,329,019
13 J F ALLEN CO	BUCKHANNON WV	\$18,021,056
14 PRIMECARE MEDICAL OF WV INC	HARRISBURG PA	\$17,036,749
15 ALLEGHENY POWER	GREENSBURG PA	\$16,481,968
16 VELOTTA CO	SHARON CENTER OH	\$14,948,342
17 DIAGEO NORTH AMERICA INC	DALLAS TX	\$14,556,804
18 STEPHENS AUTO CENTER	DANVILLE WV	\$13,828,987
19 BIZZACK CONSTRUCTION LLC	LEXINGTON KY	\$13,763,015
20 VECELLIO & GROGAN INC	BECKLEY WV	\$13,210,392
21 SEDGWICK CMS	MEMPHIS TN	\$12,725,207
22 BRICKSTREET MUTUAL INSURANCE CO	CHARLESTON WV	\$12,721,765
23 VERIZON	DALLAS TX	\$12,465,749
24 TRUMBULL CORP	PITTSBURGH PA	\$12,254,580
25 POMEROY IT SOLUTIONS SALES CO INC	CINCINNATI OH	\$12,072,160
26 ARAMARK	ATLANTA GA	\$11,248,484
27 DELOITTE CONSULTING LP	PHILADELPHIA PA	\$11,063,728
28 IBM CORP	CHARLESTON WV	\$10,829,547
29 INDEPENDENCE EXCAVATING INC	INDEPENDENCE OH	\$10,102,786
30 MEC CONSTRUCTION INC	BRIDGEPORT WV	\$9,877,871
31 MCGRAW HILL INC	CAROL STREAM IL	\$9,333,804
32 MOUNTAINEER GRADING CO	ELKVIEW WV	\$9,247,688
33 BILCO CONSTRUCTION CO INC	SOUTH CHARLESTON WV	\$8,945,987
34 MARCH WESTIN CO INC	MORGANTOWN WV	\$8,733,256
35 MANHEIM CORP	PITTSBURGH PA	\$8,731,643
36 INNOVATIVE RESOURCE GROUP LLC	WHITE PLAINS NY	\$8,273,571
37 DELL MARKETING LP	PITTSBURGH PA	\$8,193,070
38 MATHENY MOTOR TRUCK CO	PARKERSBURG WV	\$8,166,001
39 MORGANTOWN ENERGY ASSOCIATES	MORGANTOWN WV	\$8,011,939
40 EXPRESS SCRIPTS INC	CHICAGO IL	\$7,824,818
41 AUTOMOTIVE RENTALS INC	PHILADELPHIA PA	\$7,399,850
42 GTECH CORP	CINCINNATI OH	\$7,318,967
43 MSH MARSHALL LLC	PETALUMA CA	\$7,081,195
44 MOUNTAINEER GAS CO	CHARLESTON WV	\$6,820,787

Top 200 Vendors

COMPANY	CITY/STATE	TOTAL
45 MICHAEL BAKER JR INC	PITTSBURGH PA	\$6,540,989
46 BROWN FORMAN BEVERAGES WORLDWIDE	CHICAGO IL	\$6,398,554
47 TURMAN CONSTRUCTION LLC	HUNTINGTON WV	\$6,239,546
48 JIM BEAM BRANDS CO	CHICAGO IL	\$6,228,996
49 PITNEY BOWES	LOUISVILLE KY	\$6,228,568
50 CHARLES RYAN ASSOCIATES INC	COLUMBUS OH	\$6,164,971
51 ALLEGHENY POWER	GREENSBURG PA	\$5,992,202
52 HEETER CONSTRUCTION INC	SPENCER WV	\$5,986,928
53 TEDCO CONSTRUCTION GROUP	CARNEGIE PA	\$5,861,015
54 OHIO WV EXCAVATING CO	POWHATAN POINT OH	\$5,770,032
55 SMH CONSTRUCTION CO	BECKLEY WV	\$5,558,630
56 VERIZON	DALLAS TX	\$5,533,733
57 WORLDWIDE EQUIP INC	JANE LEW WV	\$5,486,600
58 EASTERN ARROW CORP INC	CHARLESTON WV	\$5,362,989
59 CAPITOL BUSINESS INTERIORS	CHARLESTON WV	\$5,302,403
60 AECOM SERVICES INC	ARLINGTON VA	\$5,213,014
61 FAST ENTERPRISES LLC	GREENWOOD VILLAGE CO	\$5,200,700
62 RESERVE ACCOUNT PITNEY BOWES	PITTSBURGH PA	\$5,105,611
63 SUNTRUST EQUIPMENT FINANCE & LEASING CORP	BALTIMORE MD	\$5,096,310
64 BOCCI LLC	MORGANTOWN WV	\$5,000,000
65 ALLEGHENY POWER	GREENSBURG PA	\$4,893,180
66 FMRS HEALTH SYSTEMS INC	BECKLEY WV	\$4,882,026
67 CITY CONSTRUCTION CO INC	CLARKSBURG WV	\$4,818,596
68 BACARDI USA INC	CORAL GABLES FL	\$4,784,976
69 MOTOROLA C & E	ATLANTA GA	\$4,689,638
70 CARDINAL HEALTH 110 INC	CHICAGO IL	\$4,676,226
71 OGLESBY CONSTRUCTION INC	NORWALK OH	\$4,593,296
72 NORTH STAR PAINTING COMPANY INC	YOUNGSTOWN OH	\$4,547,166
73 ELCO MECHANICAL CONTRACTORS INC	CHARLESTON WV	\$4,371,112
74 UNITED SUMMIT CENTER INC	CLARKSBURG WV	\$4,365,685
75 HEWLETT PACKARD	ATLANTA GA	\$4,356,804
76 PERIOD RICARD USA LLC	ATLANTA GA	\$4,356,737
77 PRO CONTRACTING INC	CLARKSBURG WV	\$4,307,020
78 MCCOY CONSTRUCTION CO	SALT ROCK WV	\$4,286,116
79 HI-WAY PAVING INC	HILLIARD OH	\$4,285,351
80 LEGAL AID OF WEST VIRGINIA INC	CHARLESTON WV	\$4,230,874
81 GROUND BREAKERS INC	CLARKSBURG WV	\$4,218,515
82 HARRIS BROS ROOFING CO INC	CHARLESTON WV	\$4,139,688
83 DIAGEO AMERICAS INC	NORWALK CT	\$4,072,883
84 BBR DRILLING CO INC	BELMONT OH	\$4,047,198
85 EBSCO SUBSCRIPTION SERVICES	BIRMINGHAM AL	\$4,024,634
86 SODEXO INC & AFFILIATES	HUNTINGTON WV	\$3,985,528
87 MEADOWS STONE & PAVING INC	GASSAWAY WV	\$3,978,098
88 SWOPE CONSTRUCTION CO	BLUEFIELD WV	\$3,963,289
89 POERIO INC	PITTSBURGH PA	\$3,892,542
90 CIT TECHNOLOGY FINANCING SERVICE INC	CHICAGO IL	\$3,770,646
91 TRANE US INC	ROANOKE VA	\$3,688,784
92 RADFORD & RADFORD	BECKLEY WV	\$3,599,956
93 CENTRAL SEAL CO	DANVILLE KY	\$3,587,355
94 DOMINION HOPE	RICHMOND VA	\$3,412,333
95 NATL BUS SALES & LEASING INC	MARIETTA GA	\$3,370,455
96 J P MORGAN ELECTRONIC FINANCIAL SVS INC	CHICAGO IL	\$3,353,456

Top 200 Vendors

COMPANY	CITY/STATE	TOTAL
97 TEAYS RIVER CONSTRUCTION CO	INSTITUTE WV	\$3,347,628
98 BASIL A CARPENTER EXCAVATING INC	CHARLESTON WV	\$3,343,912
99 PARAMOUNT BUILDERS LLC	ST ALBANS WV	\$3,170,601
100 SIDNEY FRANK IMPORTING	NEW ROCHELLE NY	\$3,170,378
101 BOMBARDIER TRANSPORTATION USA INC	CHICAGO IL	\$3,151,600
102 POLICY STUDIES INC	CHICAGO IL	\$3,125,300
103 GREEN MOUNTAIN CO	CHARLESTON WV	\$3,123,207
104 ARNOLD AGENCY	CHARLESTON WV	\$3,103,274
105 CHANGE INC	WEIRTON WV	\$3,059,500
106 PROGRESSIVE ELECTRIC INC	CHARLESTON WV	\$3,057,963
107 CDI CORP	CHARLOTTE NC	\$3,049,558
108 COWGIRL UP INC	SIMPSON WV	\$3,038,746
109 COMMUNITY RESOURCES INC	PARKERSBURG WV	\$3,033,449
110 SCIENTIFIC GAMES INTL INC	CHICAGO IL	\$3,015,195
111 MOSITES CONSTRUCTION CO	PITTSBURGH PA	\$3,001,110
112 NORTHWOODS CONSULTING PARTNERS INC	DUBLIN OH	\$2,965,960
113 BARNES & NOBLE COLLEGE BOOKSELLERS LLC	BASKING RIDGE NJ	\$2,947,059
114 BURGESS & NIPLE INC	PARKERSBURG WV	\$2,937,597
115 BEBETTER HEALTH INC	CHARLESTON WV	\$2,929,089
116 GREEN ACRES CONTRACTING CO	SCOTTDAL PA	\$2,906,488
117 C L BELT CONSTRUCTION INC	IVYDALE WV	\$2,876,138
118 BAYLISS & RAMEY INC	DUNBAR WV	\$2,822,101
119 SODEXHO INC & AFFILIATES	ATLANTA GA	\$2,816,267
120 BBL CARLTON LLC	CHARLESTON WV	\$2,786,593
121 BLACKTOP INDUSTRIES & EQUIP	KENOVA WV	\$2,754,648
122 J D & E INC	WHEELING WV	\$2,696,588
123 NEIGHBORGALL CONSTRUCTION COMPANY	HUNTINGTON WV	\$2,678,995
124 DANHILL CONSTRUCTION CO	GAULEY BRIDGE WV	\$2,661,564
125 ALADDIN FOOD MANAGEMENT SERVICES LLC	WHEELING WV	\$2,658,626
126 JEFFERSON ASPHALT PRODUCTS CO INC	CHARLES TOWN WV	\$2,647,566
127 LOMBARDI DEVELOPMENT CO INC	FOLLANSBEE WV	\$2,618,323
128 CASTO TECHNICAL SERVICES INC	CHARLESTON WV	\$2,567,328
129 LYRASIS	PHILADELPHIA PA	\$2,545,726
130 TRC ENGINEERS INC	CHARLESTON WV	\$2,528,636
131 AGILYSYS INC	CHICAGO IL	\$2,498,933
132 YOUTH SERVICES SYSTEM INC	WHEELING WV	\$2,496,292
133 DAVIS H ELLIOT CO INC	LEXINGTON KY	\$2,493,510
134 MICROSOFT ENTERPRISE SERVICES	DALLAS TX	\$2,486,633
135 HESS CORP	CHARLOTTE NC	\$2,481,236
136 SEMINOLE EQUIPMENT INC	TARPON SPRINGS FL	\$2,452,345
137 BRAY & OAKLEY INS AGENCY INC	LOGAN WV	\$2,438,741
138 SAZERAC NORTH AMERICA INC	CHICAGO IL	\$2,429,680
139 WVSU RESEARCH & DEVELOPMENT CORP	INSTITUTE WV	\$2,408,811
140 AM MINING CLAIMS SERVICE INC	BIRMINGHAM AL	\$2,406,300
141 MULTIPLEX INC	SUMMERSVILLE WV	\$2,396,662
142 ALAN STONE CO INC	CUTLER OH	\$2,356,144
143 ORACLE AMERICA INC	CHICAGO IL	\$2,338,556
144 W HARLEY MILLER CONTRACTORS INC	MARTINSBURG WV	\$2,323,705
145 PAULS CONCRETE INC	BARBOURSVILLE WV	\$2,266,799
146 CHAPMAN CORP	WASHINGTON PA	\$2,259,123
147 WV AM WATER CO	PITTSBURGH PA	\$2,249,295

Top 200 Vendors

COMPANY	CITY/STATE	TOTAL
148 WEIGLE JAMES PAUL	PARKERSBURG WV	\$2,200,000
149 LAURITA EXCAVATING INC	MORGANTOWN WV	\$2,182,218
150 BRALEY & THOMPSON INC	DUNBAR WV	\$2,173,544
151 MIDDLETOWN TRACTOR SALES	FAIRMONT WV	\$2,158,054
152 APPALACHIAN PAVING & AGGREGATE LLC	LENORE WV	\$2,153,434
153 GREENHORNE & OMARA INC	FAIRMONT WV	\$2,129,265
154 SAVAGE CONSTRUCTION CO INC	WHEELING WV	\$2,088,546
155 FENWICK TECHNOLOGIES INC	CHARLESTON WV	\$2,075,048
156 ZMM INC	CHARLESTON WV	\$2,059,063
157 WHITING TURNER CONTRACTING CO	BALTIMORE MD	\$2,040,872
158 N F MANSUETTO & SONS INC	MARTINS FERRY OH	\$2,016,419
159 URS CORP	ATLANTA GA	\$1,997,363
160 NATIONWIDE FENCE & SUPPLY CO	NEW HAVEN MI	\$1,951,878
161 HDR ENGINEERING INC	OMAHA NE	\$1,950,804
162 HINKLE CONTRACTING CO LLC	PARIS KY	\$1,950,343
163 SKYY SPIRITS LLC	SAN FRANCISCO CA	\$1,944,544
164 BUSH & BURCHETT INC	ALLEN KY	\$1,914,101
165 WPP LLC	HUNTINGTON WV	\$1,900,000
166 MASSARO CO	PITTSBURGH PA	\$1,891,790
167 C & D WATERPROOFING CORP	BLOOMSBURG PA	\$1,879,995
168 SAVAGE HEAVY HIGHWAY CORP	WHEELING WV	\$1,878,254
169 ERNST & YOUNG	PITTSBURGH PA	\$1,867,189
170 HOKE BROTHERS CONTRACTING INC	UNION WV	\$1,837,927
171 HEAVEN HILL DISTILLERIES INC	BARDSTOWN KY	\$1,829,854
172 H E NEUMANN CO	WHEELING WV	\$1,825,402
173 SAFECO INSURANCE CO OF AMERICA	SEATTLE WA	\$1,824,514
174 JIM CONSTRUCTION INC	CHARLESTON WV	\$1,738,915
175 BLACKWOOD ASSOC INC	FAIRMONT WV	\$1,736,906
176 HNTB CORP	KANSAS CITY MO	\$1,731,076
177 MONTEBELLO BRANDS INC	BALTIMORE MD	\$1,720,906
178 DELTA AIR LINES INC	ATLANTA GA	\$1,674,589
179 CSX TRANSPORTATION	ATLANTA GA	\$1,670,883
180 NATURE CONSERVANCY	ELKINS WV	\$1,667,576
181 E L ROBINSON ENGINEERING CO	CHARLESTON WV	\$1,635,026
182 W L CONSTRUCTION & PAVING INC	CHILHOWIE VA	\$1,631,685
183 DODD GENERAL CONTRACTORS CORP	BRIDGEPORT WV	\$1,614,412
184 FAIRCHANCE CONSTRUCTION CO	FAIRCHANCE PA	\$1,606,779
185 COLLINS BUILDING & CONTRACTING INC	FLATWOODS WV	\$1,605,393
186 BREAKAWAY INC	SUTTON WV	\$1,597,465
187 ROADSAFE TRAFFIC SYSTEM INC	NITRO WV	\$1,590,095
188 MILLER & ANDERSON INC	CLEAR BROOK VA	\$1,538,600
189 ALLIEDBARTON SECURITY SERVICES LLC	PHILADELPHIA PA	\$1,530,726
190 WISEMAN CONSTRUCTION CO INC	CHARLESTON WV	\$1,506,062
191 SUNGARD SCT INC	CHICAGO IL	\$1,485,640
192 MOUNTAIN CAP OF WV INC	BUCKHANNON WV	\$1,479,203
193 KLUG BROS INC	MOUNDSVILLE WV	\$1,461,899
194 BERRY DUNN MCNEIL & PARKER LLC	PORTLAND ME	\$1,432,054
195 WAYNE CONCRETE CO INC	BARBOURSVILLE WV	\$1,430,133
196 LASH PAVING INC	COLERAIN OH	\$1,378,466
197 MCKINNEY PROPERTIES OF WV INC	PITTSBURGH PA	\$1,371,321
198 RBS CONSTRUCTION INC	NITRO WV	\$1,369,590
199 CARPENTER RECLAMATION INC	CHARLESTON WV	\$1,369,484
200 WEST PAYMENT CENTER	CAROL STREAM IL	\$1,359,623

Top 100 Purchasing Card Vendors

This list is a compilation of companies which provided goods or services to the State of West Virginia during fiscal year 2010 through the purchasing card. It is presented by the West Virginia State Auditor's Office for informational purposes only.

Company	Total
1 WEST VIRIGINA PAVING	\$20,930,123
2 CARGILL INCORPORATED	\$12,226,023
3 GUTTMAN OIL CO.	\$11,188,187
4 BRICK STREET MUTUAL INSURANCE	\$9,456,935
5 JF ALLEN COMPANY	\$8,273,999
6 OFFICEMAX CORPORATE	\$8,041,781
7 GREER INDUSTRIES INC.	\$4,962,288
8 U.S. FOODSERVICE INC.	\$4,833,713
9 WVU PRINTING SERVICES	\$4,349,710
10 COMPASS MINERAL INTERNA	\$3,962,474
11 DELL MARKETING L.P.	\$3,933,742
12 SOIL NAIL LAUNCHER	\$3,764,540
13 PRISON INDUSTRIES	\$3,691,105
14 HARRIS OIL COMPANY INC.	\$3,575,746
15 BELT PAVING, INC.	\$3,224,497
16 AMERICAN ROCK SALT COMPANY LLC	\$3,140,805
17 JAMES RIVER SOLUTIONS LLC	\$3,001,103
18 MARTIN MARIETTA MATERIALS INC	\$2,961,286
19 BRUCETON PETROLEUM CO., INC.	\$2,724,296
20 R.T. ROGERS OIL CO., INC.	\$2,581,630
21 MEADOWN STONE & PAVING IN	\$2,535,910
22 CAMDEN MATERIALS, LLC	\$2,345,912
23 WENDLINGS FOODSERVICE	\$2,342,502
24 LIBERTY DISTRIBUTORS INC	\$2,339,756
25 BOXLEY MATERIALS COMPANY	\$2,108,059
26 WW GRAINGER	\$1,998,063
27 GORDON FOOD SERVICE	\$1,879,753
28 BAYLISS & RAMEY INC	\$1,865,378
29 R.B.S. INC	\$1,821,010
30 LOWE'S COMPANIES, INC.	\$1,779,321
31 JEFFERSON ASPHALT PRODUCT	\$1,738,506
32 AT&T MOBILITY II LLC	\$1,613,311
33 POUNDING MILL QUARRY CORPORATI	\$1,581,522
34 WV STATE TREASURER'S OFFICE	\$1,531,402
35 RICOH AMERICAS CORPORATION	\$1,529,738
36 SHELLY AND SANDS INC	\$1,525,943
37 PAYPAL INC	\$1,498,627
38 WEST VIRGINIA TRACTOR CO	\$1,491,264
39 OFFICE DEPOT	\$1,392,617
40 CINTAS CORPORATION	\$1,344,628
41 THERMOFISHER SCIENTIFIC	\$1,280,157
42 APOLLO OIL LLC	\$1,263,548
43 GREENBRIER EXCAVATING AND PAVI	\$1,254,953
44 UNISOURCE WORLDWIDE, INC	\$1,246,319
45 KOMAX LLC	\$1,152,559
46 WAL-MART STORES	\$1,121,947
47 KLUG BROS INC 1	\$1,094,580
48 CAPITOL BUSINESS INTERIOR	\$1,091,714
49 HEWLETT-PACKARD COMPANY	\$1,091,010

Top 100 Purchasing Card Vendors (Cont)

Company	
50 WINANS SANITARY SUPPLY CO INC	\$1,081,753
51 HAMMAKER EAST LTD.	\$1,081,136
52 AMERICAN ASPHALT	\$1,071,802
53 STATE ELECTRIC SUPPLY	\$1,071,735
54 U.S. FOODSERVICE INC.	\$1,046,646
55 LUSHER TRUCKING CO INC	\$1,021,110
56 AMAZON.COM, INC.	\$999,596
57 STAPLES INC	\$999,299
58 ENTERPRISE RENT A CAR	\$995,219
59 MARATHON ASHLAND PERTOLEUM LLC	\$986,455
60 SYSCO FOOD SERVICE	\$913,844
61 CDW GOVERNMENT INC	\$897,033
62 BRANNON OIL CO.	\$862,533
63 SPECIALTY GROUPS INC	\$844,668
64 FLINT TRADING INC	\$809,806
65 MIDDLETOWN TRACTOR SALES	\$796,777
66 XEROX CORPORATION	\$781,525
67 MO-TRIM, INC.	\$779,880
68 APPALACHIAN TIRE PRODUCTS, INC	\$767,997
69 FAIRFAX MATERIALS, INC	\$761,417
70 WM EZPAY	\$749,225
71 APPLE, INC	\$747,591
72 LESLIE EQUIPMENT, INC.	\$729,107
73 MINNESOTA MINING & MFG	\$708,481
74 POMEROY IT SOLUTIONS, INC.	\$704,536
75 COCA COLA BOTTLING CO	\$700,857
76 CEBRIDGE CONNECTIONS	\$689,166
77 TRIMBLE NAVIGATION LIM	\$671,670
78 MORTON INTERNATIONAL INC	\$670,118
79 WALLS PRINTING COMPANY	\$668,840
80 BELMONT AGGREGATES INC	\$667,794
81 DELTA AIR LINES, INC.	\$664,306
82 H L HESTER INC	\$661,279
83 THE MC GRAW-HILL COMPANIES INC	\$628,689
84 WORLDWIDE EQUIPMENT	\$613,006
85 BK MINING & CONSTRUCTION	\$610,824
86 CENTRAL CAB CHARTERS & TOUR	\$607,167
87 FIBERNET, LLC	\$598,828
88 ALLIED WASTE NORTH AMERICA	\$584,760
89 MID ATLANTIC SALT LLC	\$580,120
90 AARON'S PRODUCTS, INC.	\$567,625
91 THOMSON REUTERS CORPORATION	\$565,132
92 KENAMETAL INC	\$560,435
93 SODEXHO	\$553,388
94 AIRGAS-MID AMERICA, INC.	\$549,691
95 ACE TRUCK EQUIPMENT CO (INC)	\$542,739
96 SENECA MEDICAL INC	\$537,766
97 UNITED AIRLINES INC	\$532,821
98 CENGAGE LEARNING, INC.	\$531,394
99 TRI-STATE PETROLEUM CORP	\$531,111
100 NRCS ENTERPRISES, INC.	\$528,080